



**MF-360X**  
SF# 49875  
(R2/05-07)

Indiana Department of Revenue  
**Amended Consolidated  
Gasoline Monthly Tax Return**

Due date is the 20th of the following month.

For the month of: \_\_\_\_\_ 20\_\_\_\_

Name of License Holder (as indicated on license)			License Number (as indicated on license)	
Mailing Address			FEIN/SSN	
City or Town	State	Zip Code	Business Telephone Number ( )	Contact Name

### Section 1: Filing Types

This is a consolidated return for all license types listed below. Place an "X" in the box to the left of each license type for which you are licensed.

☐ Gasoline

☐ Oil Inspection Distributor

☐ Gasohol Blender

### Section 2: Calculation of Gasoline Taxes Due

	A As Reported or Last Determined	B Amount of Change Supporting Schedule Must Be Attached	C Current Amount
1. Total Receipts (From Section A, Line 7; Column D, on Back of Return)	1.		
2. Total Non-Taxable Disbursements (From Section B, Line 9; Column D, on Back of Return)	2.		
3. Gallons Received, Gasoline Tax Paid (From Section A, Line 1; Column A, on Back of Return)	3.		
4. Billed Taxable Gallons (Line 1 minus Line 2 minus Line 3)	4.		
5. Licensed Gasoline Distributor Deduction (Multiply Line 4 by .016)	5.		
6. Billed Taxable Gallons (Line 4 minus Line 5)	6.		
7. Gasoline Tax Due (Multiply Line 6 by rate on tax chart one (1) in instructions)	7.		
8. Adjustments (Schedule E-1 must be attached and is subject to Department approval)	8.		
9. Total Gasoline Tax Due (Line 7 plus or minus Line 8)	9.		

### Section 3: Calculation of Oil Inspection Fees Due

1. Total Receipts (From Section A, Line 8; Column D, on Back of Return)	1.		
2. Total Non-Taxable Disbursements (From Section B, Line 10; Column D, on Back of Return)	2.		
3. Gallons Received, Oil Inspection Fee Paid (From Section A, Line 1; Columns D, on Back of Return)	3.		
4. Billed Taxable Gallons (Line 1 minus Line 2 minus Line 3)	4.		
5. Oil Inspection Fees Due (Multiply Line 4 by rate on tax chart two (2) in instructions)	5.		
6. Adjustments (Schedule E-1 must be attached and is subject to Department approval)	6.		
7. Total Oil Inspection Fees Due (Line 5 plus or minus Line 6)	7.		

### Section 4: Total Amount Due Calculation

1. Total Amount Due (Section 2, Line 9 plus Section 3, Line 7)	1.		
2. Penalty (Penalty must be added if report is filed after the due date. 10% of tax due or \$5.00, whichever is greater. Five Dollars (\$5.00) is due on a late report showing no tax due.)	2.		
3. Interest (Interest must be added if report is filed after the due date. Contact the Department for daily interest rates.)	3.		
4. Net Tax Due (Line 1 plus Line 2 plus Line 3)	4.		
5. Payment(s)	5.		
6. Balance Due (Line 4 Minus Line 5)	6.		
<b>For Department Use Only</b>			
	Check Amount:	Check Number:	
7. Gallons of Gasoline Sold to Taxable Marinas	7.	A	B

Make checks payable to Indiana Department of Revenue and mail to: P.O. Box 510, Indianapolis, Indiana 46206-0510. **Include your License Number on check.**  
Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and, to the best of my knowledge and belief it is true, correct and complete.

Taxpayer or Authorized Agent	Type or Print Name	Title
	Date Signed	Telephone Number ( )
<input type="checkbox"/> Please Check Box If Last Filing      Date Business Closed      /      /		

<b>Enter the corrected total amount of gallons on this page.</b>					
<b>Section A: Receipts</b>	<b>From Schedule</b>	<b>Gasoline/ Aviation Gasoline/Gasohol A</b>	<b>K-1/K-2 Kerosene B</b>	<b>All Other Products C</b>	<b>Totals D</b>
1. Gallons received, excise tax paid	<b>1A</b>				
2. Gallons received from licensed distributors or oil inspection distributors, tax unpaid	<b>2</b>				
3. Gallons of non-taxable fuel received and sold or used for a taxable purpose	<b>2K</b>				
4. Gallons received from licensed distributors on exchange agreements, tax unpaid	<b>2X</b>				
5. Gallons imported directly to customer	<b>3</b>				
6. Gallons imported into own storage	<b>4</b>				
7. Total receipts - add Lines 1-6, carry total Column D to, Section 2, Line 1 on front					
8. Total receipts - add Lines 1-6, Carry total Column D to, Section 3, Line 1 on front					
<b>Section B: Disbursement</b>	<b>From Schedule</b>	<b>Gasoline/ Aviation Gasoline/Gasohol A</b>	<b>K-1/K-2 Kerosene B</b>	<b>All Other Products C</b>	<b>Totals D</b>
1. Gallons delivered, tax collected	<b>5</b>				
2. Gallons sold to licensed distributors, tax not collected	<b>6D</b>				
3. Gallons disbursed on exchange	<b>6X</b>				
4. Gallons exported (must be filed in duplicate)	<b>7</b>				
5. Gallons delivered to U.S. Government - tax exempt	<b>8</b>				
6. Gallons delivered to licensed marina fuel dealers	<b>10A</b>				
7. Gallons delivered to licensed aviation fuel dealers	<b>10B</b>				
8. Miscellaneous deduction - theft/loss	<b>E-1</b>				
8a. Miscellaneous deduction - off road, other	<b>E-1</b>				
9. Total non-taxable disbursements - add Lines 2-8a, carry total to Section 2, Line 2 on front.					
10. Total non-taxable disbursements - add Lines 2-5, carry total to Section 3, Line 2 on front					

## Instructions for completing Consolidated Gasoline Monthly Tax Return (MF-360X)

### Who should file this return?

You should file this form if you are an Indiana licensed gasoline distributor, oil inspection distributor, or gasohol blender and you need to amend or change a previously filed Consolidated Gasoline Monthly Tax Return, Form MF-360. If you have made a calculation error on your return you do not need to file an amendment. The department will make changes for you and will let you know the results.

### Completing the Form

You should refer to the instructions for your original Consolidated Gasoline Monthly Tax Return, and related schedules, for the tax period being amended.

Enter your company's identifying information on Form MF-360X and all accompanying schedules. Complete all information, leaving nothing blank. It is critical that you use the same license number on this report that is shown on your actual license. A separate MF-360X must be filed for each tax period requiring an amendment.

### Section 1

Place an "X" in the box to the left of each license type for which you are licensed

### Sections A & B

Correct all applicable receipt and disbursement schedules and enter the amount of the corrected total gallons for each schedule in Sections A & B on the reverse side of the MF-360X.

### Sections 2, 3, & 4

**Column A:** Should reflect all amounts previously reported on your original tax return, or a previously amended return. If a return has been previously amended, Column A will be the amounts reported in Column C of the previously filed amended return.

**Column B:** This column is the amount of change only. Use this column to report changes in line amounts from those previously reported. Changes in Column B must be documented by attaching the corresponding schedules, as amended. If there is no change to a particular line entry, enter zero.

**Column C:** This column is calculated by adding or subtracting the amounts in Column B from the amounts entered in Column A. If there is no change for a line in Column B, then carry the amount from Column A to Column C for that line.

**Amount Due:** If Section 4, Column C, Line 4 is greater than Section 4, Column C, Line 5, you owe additional tax. Enter this amount of tax due in Section 4, Column C, Line 6 and enclose your payment for the same. **Caution:** The amount of tax you owe must include penalty and interest due on late payments. Be certain you have completed Section 4, Column C, Lines 2 & 3, to reflect any penalty and interest due.

If money is owed on an amended return you should subtract the amount of collection allowance from gallons amended.

**Refund Due:** If Section 4, Column C, Line 4 is less than Section 4, Column C, Line 5, you are due a refund. Enter the amount of your calculated refund in Section 4, Column C, Line 6 in brackets (example). Sign your return, and ensure that it is mailed to us and postmarked within the required statute of limitations period. We will process your claim within 90 days of receipt, issue your refund, or explain why your claim is denied or reduced.

### What is the Statute of Limitations Period for Refunds?

Within three (3) years after the end of the calendar year containing the taxable period in which the tax was erroneously collected IC 6-6-1.1-907(b).

### What if I Have Other Questions?

If you have other questions, contact our office by calling (317) 615-2699. You may send us an email at [fetax@dor.in.gov](mailto:fetax@dor.in.gov), or you can also write to us at:

Indiana Department of Revenue  
P.O. Box 510  
Indianapolis, IN 46206-0510

#### Chart 1 - Gasoline Tax Due

Prior to January 1, 2003 - Multiply Line 6 of Section 2 by \$0.15.

After December 31, 2002 Multiply Line 6 of Section 2 by \$0.18.

#### Chart 2 - Oil Inspection Fee

Prior to July 1, 2005 - Multiply Line 4 of Section 3 by \$0.008.

After June 30, 2005 - Multiply Line 4 of Section 3 by \$0.01.